Overall Outcome Achievement: 1. Audit Findings: We continue to strive and practice internal controls within all fiscal departments in which desired outcome is to achieve no significant audit findings. We are satisfied with internal practices since we have received no significant audit findings in FY2008/2009, FY2009/2010, FY2010/2011, FY2011/2012, FY2012/2013. Fiscal continues to educate and keep abreast of changing laws and accounting changes that can have a material effect on internal controls. The external auditors are currently auditing FY2013/2014.
2. Timely Vendor Payments: We are not satisfied with the results of FY13/14 since the District had late charges in excess of our targeted amount of below $500. Fiscal will need to educate the entire campus on the importance of submitting invoices timely to accounts payable to avoid late charges. The largest amount charged to District this FY2013/2014 was due to vendor charging fee because payment not processed due to holiday interference. District will remain aware of holiday's for future mailings to avoid such issues with external vendors. The other late fees accessed were due to late submittals by Farm personnel. To avoid these late fees going forward, the Tulare Provost has set up new procedures that all invoices are to be submitted to him for approval to be paid.
3. BDMS data storage: Accounts Payable has successfully begun utilizing BDMS in FY2014/2015 100%. Our past inability to utilize system was due to lack of training and understanding of how process works. Our current challenge is to continue to educate and coordinate between two departments on campus which are payroll and human resources to utilize the system in a way which will benefit both departments.
4. Collection of student account receivables: Fiscal continues to work towards goal of reduction to student account receivables, but many times this is beyond our control. For instance, we lift the holds on student accounts to allow registration to occur for students who owe in order for District to meet FTE anticipated enrollment. District is reviewing the cost to contract with external vendor to collect on old student debt.
5. Components of pay: a survey was completed by the Payroll Department and the results validate that employees understand the components of their pay and deductions (see document: Payroll Survey Responses). No follow-up was deemed necessary therefore this SAO was marked as inactive.

Changes based on outcome: 2. Timely Vendor Payments: Continue to educate entire campus on the importance of timely submittal of invoices to be paid. Additional changes within internal achievement: processes at Farm location is the Provost is requiring all invoices to be submitted to him first for review and timely submittal for payment. Accounts Payable staff
made aware of holiday time frames when mailing to external vendors.
3. BDMS Data Storage: Need for additional communication and training between two separate departments on campus who will utilize/share same data input.
4. Collection of student account receivables: Continue communication with external vendor to assist District in collecting old student debt, try to have process in place by December 2014.

Outcome cycle evaluation: Overall, the unit is meeting our timelines set in our SAO's. Our internal cycle for evaluation is each year. Fiscal assesses if SAO has been met/not met and analyzes the appropriate next steps as follow-up to continue work on SAO or discontinue.

**Action: Collect student receivables**

Contract with external vendor to collect student account receivables. External vendor would seek payment from students who have debt 3 to 4 years old.

**Implementation Timeline:** 2014 - 2015
  **Start Date:** 09/23/2014
  **Completion Date:** 06/30/2015
  **Status:** New Action

  Identify related course/program outcomes:
  At least 25% reduction in old student account receivables. Board of Trustees directive to reduce student debt.

  Person(s) Responsible (Name and Position):
  Linda McCauley, Chief Accounting Officer, Christine Statton, VP Administration

  Rationale (With supporting data): This action will promote resource efficiency directly related to cash flow for the District. At 6/30/14 student account receivables equaled $4,155,754.45. This high amount tied up causes the District to borrow from internal funds or external funds to meet monthly obligations.

  Priority: High
  Safety Issue: No
  External Mandate: No

**Action: Part-time payroll position to Full-time**

Re-establish status of payroll position to original Full-time status prior to 2008. The job duties/responsibilities have increased since 2008 and require a Full-time position since other departments are having to assist payroll to complete duties.

**Implementation Timeline:** 2015 - 2016
  **Start Date:** 07/01/2015
  **Completion Date:** 06/30/2016
  **Status:** Continued Action

  Identify related course/program outcomes: The re-establishment of this position would eliminate work arounds and excessive overtime hours. Current ACA tracking is being done by employees outside of payroll.

  Person(s) Responsible (Name and Position):
  Christine Statton, VP Administration, Senior Management

  Rationale (With supporting data): 2015 which requires tracking of sick time hours for all employees including seasonal, professional experts, and substitutes.

  Priority: Medium
  Safety Issue: No
  External Mandate: Yes

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<th>Add Resource Request for Action</th>
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<tr>
<td>Resource Description</td>
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### Add Resource Request for Action

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<th>Resource Description</th>
<th>Why is this resource required for this action?</th>
<th>Notes (optional)</th>
<th>Active</th>
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<tbody>
<tr>
<td>Estimated cost to re-establish Part-time position to Full-time is estimated at $47,287. This includes salary of $23,914, statutory benefits of $6,490 and health benefits of $16,883</td>
<td>This resource is required because current Part-time position cannot fulfill the required external demands on the department. District Focus Area IV specifically states “Efficient and Effective College Practices” with a goal that states, “Maintain comprehensive, transparent, and accountable college operations at COS”. External mandates require new reporting and accounting practices that must be and should be completed by payroll staff only, not other district employees. By adhering to this in-house reporting, Fiscal should meet our criteria for practicing and maintaining fiscal controls/systems that will result in no significant audit findings (SAO #1).</td>
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<td><strong>Resource Type:</strong></td>
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<td>Classified- New/Replacement</td>
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<td><strong>Related Documents:</strong></td>
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<td>Cash Flow actuals for payroll and accounts payable average.pdf</td>
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### Action: BDMS scanners for Accounts Receivable

Review need for BDMS system for one station in Accounts Receivable due to high volume of back-up documents needed by outside departments.

**Implementation Timeline:**
- **Start Date:** 11/01/2014
- **Completion Date:** 06/30/2015
- **Status:** New Action

**Identify related course/program outcomes:** DO#7: Goal IVA-Maintain comprehensive, transparent, and accountable college operations at COS. Providing access to other departments on campus who need the backup data for their process would be attainable on the Banner Document Management System (BDMS).

**Person(s) Responsible (Name and Position):**
- Linda McCauley, Chief Accounting Officer

**Rationale (With supporting data):**
Currently many departments including Facilities need a copy of every check that is deposited into their accounting budgets to help determine if invoices have been paid, and to determine if funds are appropriately deposited. Other departments at times need to view the details of the checks to validate information they are tracking. Scanning backup into BDMS once will allow multiple departments on campus or other campus locations access to view information anytime, thereby eliminating the need to research documentation/scan to department making the request.

**Priority:** Medium

**Safety Issue:** No

**External Mandate:** No
New BDMS scanner and additional computer monitor. BDMS scanner cost approximately $982.86 and an additional monitor will cost approximately $180.00.

**Resource Type:** Technology

**Related Documents:** Visalia-Tulare Monthly Transactions.pdf

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<tr>
<td>New BDMS scanner and additional computer monitor. BDMS scanner cost approximately $982.86 and an additional monitor will cost approximately $180.00.</td>
<td>In order to scan documentation, BDMS scanner needed. The additional monitor aids in smooth process of having the operator viewing the Banner screens while viewing what is actually being scanned into system. It provides an opportunity to make corrections before backup becomes finalized. Focus area IV states &quot;Efficient and Effective College Practices&quot; should be the District's goal. A new monitor and BDMS scanner in Accounts Receivable will allow multiple departments on campus access to supporting backup for deposits. As noted, approximately $7,702,897 is deposited monthly, this constitutes a lot of backup that can be scanned into BDMS and researched by other District departments whenever the need arises. Since Accounts Payable is utilizing BDMS 100%, the source to the scanned documents is a tremendous aid when researching paid invoices. This end result can be realized for Accounts Receivable as well.</td>
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